

is chargeable, and of giving proper instructions for the collection of such tax. Any circus or show which shall exhibit in the State before said statement shall have been filed, or which shall after the filing of such statement give any exhibition taxable at a higher rate than the exhibition authorized by the State Treasurer upon the basis of the statement filed, shall be chargeable with a license tax of fifty per cent greater than that hereinbefore prescribed, and the sheriff of any county in which such circus or show shall exhibit shall in all cases collect such excess tax and shall be charged with and make settlement therefor as for other taxes: *Provided*, that the State Treasurer in his discretion may remit such excess tax, wholly or in part.

On every carnival company, or combination of traveling circuses and shows of like character, moving-picture and vaudeville shows, museums and menageries, merry-go-rounds and Ferris wheels, and other like amusement enterprises, conducted for profit under the same general management and filling week-stand engagements, or in giving week-stand exhibitions, whether under canvas or not, the following taxes shall be paid, for each week or part of week, to wit: On all such carnival companies and combinations, consisting of not more than six distinct attractions, conducted for profit, fifty dollars for the State and a like amount for the county; and, when consisting of more than six distinct attractions, conducted for profit, seventy-five dollars for the State and a like amount for the county: *Provided*, that the towns and cities of less than ten thousand inhabitants may levy a like tax, in an amount not greater than that levied for both State and county purposes; and cities of more than ten thousand inhabitants may levy a like tax, in an amount not greater than twice that levied for both State and county purposes: *Provided further*, that the provisions of this section shall not apply to such carnival companies, or combinations of shows and other amusement enterprises making a charge of more than twenty-five cents for admission to, or participation in, any one attraction: *Provided further*, that no such carnival company or combination shall be relieved from the payment of the tax hereinbefore provided for, or of any part thereof, whether State, county, or municipal, by reason of the donation or appropriation of the whole or any part of the proceeds arising from the carrying on of the same to any religious, charitable, or educational cause whatsoever.

Sec. 30. *Certain entertainments exempt from license tax.*

All exhibitions or entertainments given for the sole benefit of religious, charitable or educational objects shall be exempt from taxation: *Provided*, that when operas, star courses or theatrical troupes are employed, such as usually appear in licensed halls or theaters, then the tax shall be the same as that imposed on

Penalty for failure to file statement.

Penalty for exhibition taxable at higher rate than authorized.

Sheriff charged with and to collect excess tax.

Proviso: State treasurer may remit excess.

Carnival companies.

Companies of not more than six attractions.

Companies of more than six attractions.

Proviso: city and town tax.

Proviso: companies not embraced.

Proviso: companies not relieved by contribution to religious, charitable or educational cause.

Entertainments solely for religious, charitable or educational objects exempt.
Proviso: operas, star courses or theatrical troupes.